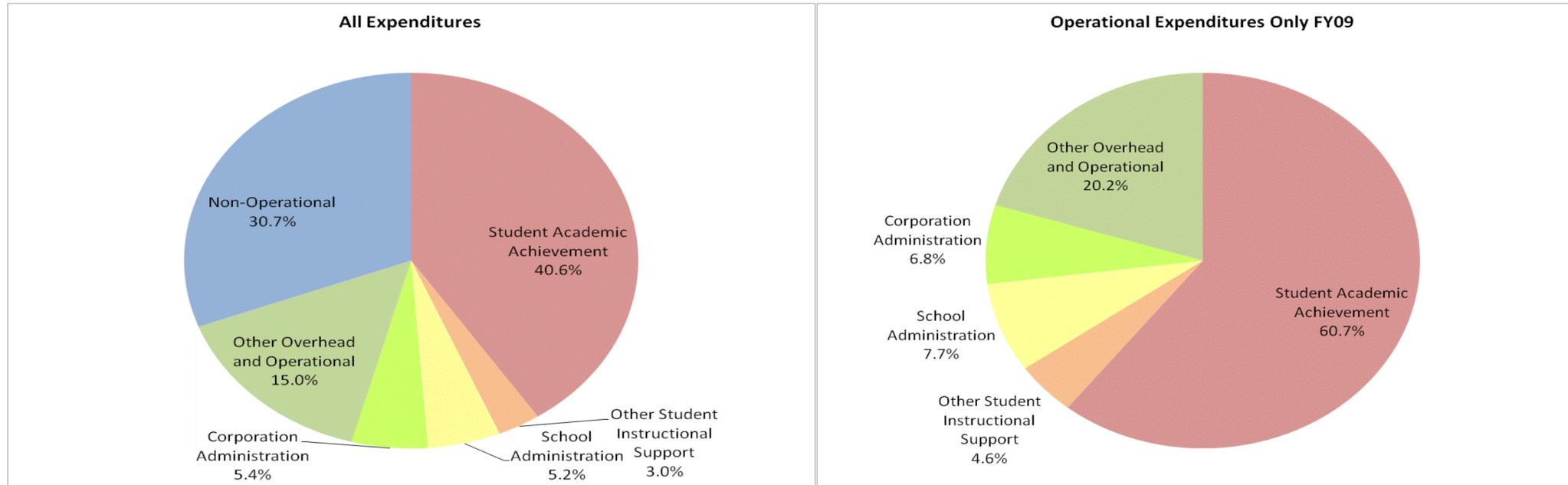


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Wes-Del Community Schools (1885)**

Wes-Del Community Schools (1885)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$3,577,426	53.2%	\$4,421,128	49.0%	\$4,163,760	45.2%	\$4,351,553	40.6%
Student Instructional Support	\$502,489	7.5%	\$654,603	7.3%	\$705,526	7.7%	\$880,751	8.2%
Overhead and Operational	\$1,448,681	21.5%	\$1,879,529	20.9%	\$2,164,154	23.5%	\$2,193,987	20.5%
Nonoperational	\$1,200,077	17.8%	\$2,058,678	22.8%	\$2,175,769	23.6%	\$3,294,148	30.7%
Grand Total	\$6,728,673		\$9,013,939		\$9,209,209	19%	\$10,720,440	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	60.6%	56.3%	52.9%	48.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$74,527	\$155,841			109%
	11100 Regular Programs; Elementary	\$1,108,144	\$934,955	\$1,064,140	\$1,249,007	13%	34%	17%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$9,614	\$2,863			-70%
	11300 Regular Programs; High School	\$1,304,037	\$1,426,782	\$1,384,198	\$1,531,544	17%	7%	11%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$104,651	\$229,214			119%
	11450 Vocational Education; Consumer and Homemaking	\$41,958	\$51,043	\$60,214	\$74,996	79%	47%	25%
	11470 Vocational Education; Business Education	\$1,440	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$0	\$13	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$16,200	\$31,900			97%
	12110 Gifted And Talented; Gifted and Talented	\$490	\$13,033	\$25,042	\$19,940	> 500%	53%	-20%
	12350 Physical Impairment; Homebound	\$2,274	\$0	\$4,756	\$3,377	48%		-29%
	12510 Culturally Different; Communication Disorders	\$28,351	\$42,386	\$27,047	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$664	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$28,180	\$165,262	\$153,049	\$202,198	> 500%	22%	32%
	12710 Equal Opportunity At Risk	\$6,740	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$14,145	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$547	\$0	\$0		-100%	
	14100 Summer School Programs; Elementary	\$17,549	\$11,678	\$10,471	\$15,157	-14%	30%	45%
	14300 Summer School Programs; High School	\$1,781	\$14,609	\$12,908	\$11,937	> 500%	-18%	-8%
	16100 Remediation Testing	\$18,155	\$60	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$45,142	\$73,090	\$73,140	\$90,603	101%	24%	24%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$58,368	\$55,627	\$105,265	\$93,924	61%	69%	-11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$278,376	\$219,756	\$327,577		18%	49%
	22110 Improvement of Instruction; Service Area Direction	\$23,559	\$20,530	\$21,423	\$30,005	27%	46%	40%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,961	\$51,492	\$17,563	\$9	-100%	-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,584	\$11,572	\$17,216	\$10,043	> 500%	-13%	-42%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,039	\$5,550	\$12,533	\$2,896	179%	-48%	-77%
	22210 Library/Media Services; Service Area Direction	\$25	\$0	\$22,641	\$54,007	> 500%		139%
	22220 Library/Media Services; School Library	\$107,495	\$81,811	\$71,752	\$58,408	-46%	-29%	-19%
	22230 Library/Media Services; Audiovisual	\$12,487	\$9,311	\$13,430	\$6,179	-51%	-34%	-54%
	22290 Library/Media Services; Other Educational Media Services	\$10,012	\$14,543	\$8,025	\$7,697	-23%	-47%	-4%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$120,559	\$53,554	\$900	\$0	-100%	-100%	-100%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,404	\$18,633			> 500%
	22360 Instruction, Related Technology; Network Support	\$0	\$193,477	\$50,968	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$68,242	\$92,193	\$74,322	\$123,598	81%	34%	66%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$432	\$51	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$181,123	\$214,620	\$177,974	\$0			
Student Academic Achievement Total		\$3,206,506	\$3,816,543	\$3,836,181	\$4,351,553	36%	14%	13%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$58,431	\$141,212			142%
	21220 Guidance Services; Counseling Services	\$95,514	\$114,553	\$65,173	\$19,346	-80%	-83%	-70%
	21310 Health Services; Service Area Direction	\$0	\$0	\$0	\$1,626			
	21340 Health Services; Nurse Services	\$33,696	\$40,038	\$44,199	\$55,403	64%	38%	25%
	21390 Health Services; Other Health Services	\$456	\$109	\$0	\$635	39%	485%	
	21420 Psychological Testing	\$2,673	\$35,442	\$34,251	\$33,167	> 500%	-6%	-3%
	21430 Psychological Counseling	\$19,888	\$0	\$0	\$0	-100%		
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$30,249	\$66,509			120%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,074	\$4,339	\$8,817		> 500%	103%
	24100 Office of The Principal	\$291,022	\$359,822	\$404,692	\$554,036	90%	54%	37%
	24900 Other Support Services, School Administration	\$0	\$135	\$833	\$0		-100%	-100%
Student Instructional Support Total		\$443,250	\$551,173	\$642,168	\$880,751	99%	60%	37%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$10,765	\$10,765			0%
	23120 Board of Education; Service Area Assistants	\$92,825	\$86,475	\$76,659	\$40,485	-56%	-53%	-47%
	23150 Board of Education; Legal Services	\$0	\$7,649	\$15,749	\$7,215		-6%	-54%
	23160 Board of Education; Promotion Expenses	\$7,198	\$4,166	\$4,169	\$1,419	-80%	-66%	-66%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$4,611	\$20,808			351%
	23210 Executive Administration; Office of The Superintendent	\$104,138	\$105,216	\$114,668	\$134,506	29%	28%	17%
	23220 Executive Administration; Community Relations	\$0	\$804	\$0	\$0		-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$126	\$205	\$999	\$1,976	> 500%	> 500%	98%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$2,769	\$10,003			261%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$6,361	\$26,023	\$64,199		> 500%	147%
	25191 Other Fiscal Services; Refund of Revenue	\$1,369	\$19,528	\$7,650	\$769	-44%	-96%	-90%
	25193 Other Fiscal Services; Printed Forms	\$7,896	\$7,480	\$7,649	\$9,673	23%	29%	26%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,302	\$2,653			104%
	25199 Other Fiscal Services; Other	\$20	\$31,826	\$5,750	\$16,741	> 500%	-47%	191%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$13,296	\$31,729			139%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$10,730	\$10,947			2%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$34,901	\$74,726			114%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$19,438	\$39,824			105%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$75,756	\$96,853			28%
	25920 Ditch Assessments	\$143	\$143	\$141	\$141	-1%	-1%	0%
	25950 Other Assessments	\$0	\$0	\$2,440	\$2,440			0%
	25990 Other Support Services, Central	\$0	\$0	\$0	\$5,000			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$33,316	\$77,726			133%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$476,402	\$560,484	\$589,043	\$556,316	17%	-1%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$55,747	\$10,991	\$11,956	\$10,778	-81%	-2%	-10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$45	\$29,997	\$26,543	\$31,521	> 500%	5%	19%
	26499 2007 Account Code - Other	\$0	\$0	\$43,409	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$17,129	\$268	\$1,369	\$11	-100%	-96%	-99%
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,251	\$47,630	\$58,874	\$57,197	19%	20%	-3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$13,080	\$44,229			238%
	27010 Student Transportation; Service Area Direction	\$0	\$16,080	\$21,286	\$45,432		183%	113%
	27100 Student Transportation; Vehicle Operation	\$145,844	\$205,960	\$192,986	\$187,878	29%	-9%	-3%
	27200 Student Transportation; Monitoring Services	\$0	\$3,111	\$11,493	\$17,297		456%	50%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$45,520	\$98,873	\$48,220	\$14,220	-69%	-86%	-71%
	27400 Student Transportation; Purchase of School Buses	\$0	\$144,997	\$139,990	\$129,708		-11%	-7%
	27500 Student Transportation; Insurance on Buses	\$8,849	\$17,160	\$17,766	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$62,770	\$6,748	\$4,192	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$13,513	\$71,743	\$70,289		420%	-2%
	27910 Student Transportation; Bus Driver Training	\$0	\$835	\$100	\$0		-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$16,053	\$22,109	\$25,134	\$28,264	76%	28%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$107,407	\$115,342	\$127,195	\$153,270	43%	33%	21%
	31300 Food Services Operations; Food Delivery	\$7,457	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$148,441	\$152,586	\$178,458	\$179,857	21%	18%	1%
	31900 Other Food Services	\$1,256	\$0	\$2,219	\$7,121	467%		221%
Overhead and Operational Total		\$1,354,887	\$1,716,537	\$2,053,832	\$2,193,987	62%	28%	7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$2,723	\$0	\$193		-93%	
	33200 Community Recreation	\$6,237	\$473	\$293	\$1,065	-83%	125%	264%
	33400 Athletic Coaches	\$48,082	\$34,085	\$55,737	\$55,554	16%	63%	0%
	33990 Other Community Services; Other	\$630	\$0	\$941	\$1,402	123%		49%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,211	\$5,264	\$5,000	\$6,463	101%	23%	29%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$722	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$437,335	\$41,506	\$204,871	\$226,956	-48%	447%	11%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$99,323	\$99,323	\$99,323		0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$10,560	\$2,440			-77%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$44,822	\$76,953	\$84,796		89%	10%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$33,486	\$19,778	\$6,436	-81%	-67%	
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$19,023	\$14,032	\$30,000		58%	114%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$40,000	\$145,000	\$90,000		125%	-38%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$401,843	\$1,103,692	\$900,000	\$0	-100%	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$11,149	\$18,344	\$15,238		37%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$4,768	\$16,841	\$2,074,282		> 500%	> 500%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$6,261	\$11,741	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$93,162	\$598,000	\$444,449	\$281,075	202%	-53%	-37%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$156,551	\$318,925			104%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$56,470	\$0	\$0	\$0	-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$138,638	\$0	\$0	\$0	-100%		
Nonoperational Total		\$1,192,590	\$2,050,055	\$2,168,671	\$3,294,148	176%	61%	52%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$144,477	\$44,799	\$27,614	\$0			
	26492 2007 Account Code - Social Security	\$223,852	\$319,690	\$159,678	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$0	\$34,415	\$15,317	\$0			
	26494 2007 Account Code - Group Insurance	\$131,362	\$401,545	\$285,342	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$750	\$1,022	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$31,000	\$78,159	\$20,405	\$0			
Prorated By Fund Total		\$531,441	\$879,630	\$508,356	\$0			